



A BILL FOR AN ORDINANCE

RELATING TO REAL PROPERTY TAXATION.

BE IT ORDAINED by the People of the City and County of Honolulu:

SECTION 1. Purpose. The purpose of this ordinance is to address agricultural dedications for real property taxation purposes.

SECTION 2. Notwithstanding any ordinance to the contrary, an owner of land which has been dedicated for agricultural use for a period of 20 years may petition the director of budget and fiscal services ("director") for a cancellation of the dedication.

The director shall cancel the dedication as long as:

1. The owner does not owe delinquent taxes, penalties or interest for the dedicated parcel;
2. The dedicated parcel has been used for an agricultural use from the date the parcel was dedicated; and
3. The owner has filed a petition with the director for a 10-year dedication for the parcel that is approved by the director pursuant to the section 8-7.3, Revised Ordinances of Honolulu 1990, as amended.

The petition for cancellation of the 20-year dedication shall be filed with the director by September 1 of each calendar year, but no later than September 1, 2016, and shall be approved or disapproved by the director by October 31. If approved, the cancellation of the dedication shall be effective on July 1st of the following tax year.

Upon cancellation of the 20-year dedication, the owner shall not be subject to any rollback taxes and penalties for the parcel as a result of the cancellation.



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SECTION 3. This ordinance shall take effect upon its approval, provided that this ordinance shall be repealed on November 1, 2016. The repeal of this ordinance shall have no effect on any 10-year dedications approved in connection with any cancellations of 20-year dedications approved pursuant to this ordinance.

INTRODUCED BY:

[Handwritten signature]

Councilmembers

DATE OF INTRODUCTION:

APR 10 2013

Honolulu, Hawaii

APPROVED AS TO FORM AND LEGALITY:

Amy K. Kuroki

Deputy Corporation Counsel

APPROVED this 21st day of June, 20 13.

[Handwritten signature]

KIRK CALDWELL, Mayor
City and County of Honolulu

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CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII
C E R T I F I C A T E

ORDINANCE 13-25

BILL 26 (2013)

Introduced: 04/10/13 By: ERNEST MARTIN

Committee: BUDGET

Title: A BILL FOR AN ORDINANCE RELATING TO REAL PROPERTY TAXATION.

Links: BILL 26 (2013)
CR-120
CR-150

Voting Legend: Y= Aye, Y* = Aye w/Reservations, N = No, A = Absent, ABN = Abstain

COUNCIL	04/17/13	BILL PASSED FIRST READING AND WAS REFERRED TO COMMITTEE ON BUDGET.				
ANDERSON	Y	CHANG	Y	FUKUNAGA	Y	KOBAYASHI Y
MANAHAN	Y	MARTIN	Y	MENOR	Y	PINE Y
BUDGET	04/24/13	CR-120 – BILL REPORTED OUT OF COMMITTEE FOR PASSAGE ON SECOND READING AND SCHEDULING OF A PUBLIC HEARING.				
PUBLISH	04/27/13	PUBLIC HEARING NOTICE PUBLISHED IN THE HONOLULU STAR-ADVERTISER.				
COUNCIL/PUBLIC HEARING	05/08/13	CR-120 ADOPTED. BILL PASSED SECOND READING, PUBLIC HEARING CLOSED AND REFERRED TO COMMITTEE ON BUDGET.				
ANDERSON	Y	CHANG	Y	FUKUNAGA	Y	KOBAYASHI Y
MANAHAN	Y	MARTIN	Y	MENOR	Y	PINE Y
PUBLISH	05/15/13	SECOND READING NOTICE PUBLISHED IN THE HONOLULU STAR-ADVERTISER.				
BUDGET	05/15/13	CR-150 – BILL REPORTED OUT OF COMMITTEE FOR PASSAGE ON THIRD READING.				
COUNCIL	06/05/13	CR-150 ADOPTED AND BILL 26 (2013) PASSED THIRD READING.				
ANDERSON	Y	CHANG	Y	FUKUNAGA	Y	KOBAYASHI Y
MANAHAN	Y	MARTIN	Y	MENOR	Y	PINE A

I hereby certify that the above is a true record of action by the Council of the City and County of Honolulu on this BILL.


BERNICE K. N. MAU, CITY CLERK


ERNEST Y. MARTIN, CHAIR AND PRESIDING OFFICER